

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 69/Ran/2025

(Assessment Year-N/A)

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| Shishu Niketan Trust, Road No. 19, farm Area, Kadma, Jamshedpur-831005 (Jharkhand) PAN No. AACTS 5425 P | Vs. | C.I.T.(Exemption), Patna. |
| Appellant/ Assessee | | Respondent/ Revenue |

| | |
|---------------------------|------------------------------|
| Assessee represented by | Shri Shubham Choudhary, A.R. |
| Department represented by | Shri Rajib Jain, CIT-DR |
| Date of hearing | 06/01/2026 |
| Date of pronouncement | 06/01/2026 |

ORDER

PER: BENCH

1. This is an appeal filed by the assessee against the order of the Id. CIT(Exemption), Patna dated 20/12/2024 denying the assessee the benefit of recognition under Section 80G of the Income Tax Act, 1961 (in short, the Act).
2. Shri Shubham Choudhary, Id. A.R. is represented on behalf of the assessee and Shri Rajib Jain, Id. CIT-DR represented on behalf of the revenue.
3. It was submitted by the Id. AR that there was a delay in submitting the compliance to the notice issued by the Id. CIT(E). It was a submission that consequently, the Id. CIT(E) denied the assessee the recognition sought under Section 80G of the Act. It was a prayer that the issues may be restored to the file of Id. CIT(E) so as to enable the assessee to comply with the notices within time.

4. In reply, the Id. CIT-Departmental Representative did not raise any serious objection.
5. We have considered the rival submissions. As it is noticed that the assessee has complied with the notices, though belated, in the interest of justice, the issues in this appeal are restored to the file of the Id. CIT(E) so as to grant the assessee adequate opportunity to substantiate its case before the Id. CIT(E).
6. In the result, this appeal is partly allowed for statistical purposes.
7. There is a delay of 22 days in filing of this appeal for which the assessee has filed necessary petition for condonation of delay. Considering the meagerness of the delay and the reasons given by the assessee, the delay in filing of the appeal is condoned and the appeal disposed off on merits.
8. In the result, this appeal of the assessee is partly allowed for statistical purposes.

Order announced in open court on 06/01/2026.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 06/01/2026

**Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi